

IDAHO STATE TAX COMMISSION

FORMS SPECIFICATIONS FOR OCR SCANNABLE  
SUBSTITUTE TAX FORMS  
FOR

PAYMENT OF ESTIMATED IDAHO CORPORATION INCOME TAX,  
SALES TAX  
&  
INCOME TAX WITHHOLDING

Revised April 2005  
Idaho State Tax Commission  
PO Box 36  
Boise, ID 83722

Publication STC-Inf-2

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## GENERAL INFORMATION

1. All forms filed with the State of Idaho must be official Idaho State tax returns or a **pre-approved** substitute tax form.

A substitute tax form is a form, other than the official Tax Commission form, that is commercially typeset and printed, computer generated or computer programmed.

2. Any company that designs, markets and/or files substitute tax forms for processing by the STC **must get prior approval from the STC before using the substitute tax forms.**
3. Substitute tax forms **must** be compatible with the STC automated processing system. The STC must be able to process the substitute tax form in the same manner as the official form; therefore, all substitute tax forms must meet the guidelines included in this publication. The STC reserves the right to reject any substitute tax form that does not meet the guidelines mentioned in this publication or that would cause processing problems.
4. Substitute tax forms **must** include a company identification code. The company identification code may be the company's initials or some other alpha or alpha-numeric code chosen by the State Tax Commission. Your company may suggest a code that would be compatible with other states.

The company identification code will identify the company responsible for designing the substitute tax form, not necessarily the designer of the software. And it will enable the Tax Commission to contact the correct company should a problem occur with their substitute tax form.

5. Supply 5-10 substitute forms with data in order to test your forms through our automated equipment. If you have questions or want to submit test data for substitute forms approval, call or write to:

Carrie Gill, Revenue Operations  
Idaho State Tax Commission  
PO Box 36  
Boise ID 83722-0410  
(208) 334-5360  
or email to: [cgill@tax.idaho.gov](mailto:cgill@tax.idaho.gov)

6. The substitute forms specifications shown for Idaho State tax forms are only for the variable information on those forms. A forms design software will be necessary in order to produce the standard information on these forms.

If you wish to obtain copies of Tax Commission laws and rules, you may call (208) 334-7545 and an order form will be sent to you.

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 41EST Payment of Estimated Idaho Corporation Income Tax

PURPOSE: For the quarterly filing of estimated tax payments.

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	NN-NNNNNNN
Taxpayer Business Name	30	
Business Optional Address	30	
Business Mailing Address	30	
Business Mailing City	20	
Business Mailing State	2	
Business Mailing Zip Code	10	NNNNN-NNNN
Voucher Number	1	1,2,3 or 4
Fiscal Beginning Date	10	MM/DD/YYYY
Fiscal Ending Date	10	MM/DD/YYYY
Voucher Due Date	10	MM/DD/YYYY
Watermark (Optional)	3	Alpha – Due Date Month

SCAN LINE: Must be in OCR-A font. (fixed print, 10 pitch, 10 characters per inch).

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	Numeric *
Permit Number	9	All Zeroes
Name Control	4	Alpha-numeric **
Tax Code	2	05
Tax Period	4	MMYY
Filing Cycle	1	A
Tran Code	2	10
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name.

Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-). **See page 21 for further information on name control.**

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

F  
O **41EST** **PAYMENT OF ESTIMATED IDAHO BUSINESS INCOME TAX**  
R Federal Employer Identification No.  
M 29-0500056 ☐ Check here if there was a mailing address change.

REVENUE OPERATIONS QUALITY CONTROL ACCOUNT  
PO BOX 36  
BOISE ID 83722-0036

Date	Telephone
------	-----------

Return this voucher with check or  
Money order payable to:  
Idaho State Tax Commission  
P.O. Box 76, Boise, Idaho 83707

For tax year  
beginning  
  
ending  
  
Payment  
due

VOUCHER	1
DATE DUE	4/17/2006
beginning	1/1/2006
ending	12/31/2006
Payment due	

290500056 000000000 REVE 05 1206 A 10 3

F  
O **41EST** **PAYMENT OF ESTIMATED IDAHO BUSINESS INCOME TAX**  
R Federal Employer Identification No.  
M 29-0500056 ☐ Check here if there was a mailing address change.

REVENUE OPERATIONS QUALITY CONTROL ACCOUNT  
PO BOX 36  
BOISE ID 83722-0036

Date	Telephone
------	-----------

Return this voucher with check or  
Money order payable to:  
Idaho State Tax Commission  
P.O. Box 76, Boise, Idaho 83707

For tax year  
beginning  
  
ending  
  
Payment  
due

VOUCHER	2
DATE DUE	6/15/2006
beginning	1/1/2006
ending	12/31/2006
Payment due	

290500056 000000000 REVE 05 1206 A 10 3

F  
O **41EST** **PAYMENT OF ESTIMATED IDAHO BUSINESS INCOME TAX**  
R Federal Employer Identification No.  
M 29-0500056 ☐ Check here if there was a mailing address change.

REVENUE OPERATIONS QUALITY CONTROL ACCOUNT  
PO BOX 36  
BOISE ID 83722-0036

Date	Telephone
------	-----------

Return this voucher with check or  
Money order payable to:  
Idaho State Tax Commission  
P.O. Box 76, Boise, Idaho 83707

For tax year  
beginning  
  
ending  
  
Payment  
due

VOUCHER	3
DATE DUE	9/15/2006
beginning	1/1/2006
ending	12/31/2006
Payment due	

290500056 000000000 REVE 05 1206 A 10 3

F  
O **41EST**  
R Federal Employer Identification No.  
M 29-0500056

**PAYMENT OF ESTIMATED IDAHO BUSINESS INCOME TAX**

☐ Check here if there was a mailing address change.

REVENUE OPERATIONS QUALITY CONTROL ACCOUNT  
PO BOX 36  
BOISE ID 83722-0036

Date	Telephone
------	-----------

Return this voucher with check or  
Money order payable to:  
Idaho State Tax Commission  
P.O. Box 76, Boise, Idaho 83707

For tax year  
beginning  
  
ending  
  
Payment  
due

VOUCHER	4
DATE DUE	12/15/2006
	1/1/2006
	12/31/2006

290500056 000000000 REVE 05 1206 A 10 3

# Instructions for Idaho Form 41EST

## Quarterly Estimated Payments

### WHO MUST MAKE ESTIMATED INCOME TAX PAYMENTS

A corporation is required to make estimated tax payments to the State Tax Commission if it is required to make estimated payments to the Internal Revenue Service and will have an Idaho income tax liability of \$500 or more. Estimated payments are not required if the corporation was not required to file an Idaho return the previous tax year.

If you received personalized payment vouchers, use the appropriate voucher for each filing period. If any of the preprinted information is incorrect, draw a line through it and enter the correct information. Check the box on the voucher if there is a change in your mailing address.

If you do not have a preprinted form, use the Form 41ES. It can be found at our Web site at [tax.idaho.gov](http://tax.idaho.gov).

### ESTIMATED TAX PAYMENTS

Each estimated tax payment must be 25% of the tax required to be reported on the corporation's return for the prior year, or 90% of the tax required to be paid on the current year's return, whichever is less. Do not include fuels tax due or fuels tax refunds reported on the income tax returns.

For corporations, the tax required to be reported is defined as Idaho taxable income multiplied by the appropriate tax rate, plus the permanent building fund tax, plus tax from recapture of investment tax credit, broadband equipment investment credit, and incentive investment tax credit, minus allowable income tax credits.

For S corporations, estimated tax payments are computed on the Idaho tax due to built-in gains, excess net passive income, or capital gains. Estimated payments are not required on the tax due on income being reported for individual shareholders.

A corporation making estimated payments in a year following the revocation of subchapter S status will use \$20 as the tax amount required to be reported on the prior year's return.

### COMPUTATION OF ESTIMATED TAX PAYMENTS

The Form 41EST worksheet will allow you to compare the income tax on last year's return with the anticipated income tax for the current year and, using the smaller of the two, determine the estimated payment for each period. If your estimated payments are based on 90% of the income tax required to be paid on the current year's return and the anticipated income tax for the current year is revised, use the revised amount to recompute any remaining estimated tax payments.

### DUE DATES

For calendar year taxpayers, estimated payments are due on the 15th

day of April, June, September and December. For fiscal year taxpayers, estimated payments are due on the 15th day of the 4th, 6th, 9th, and 12th months of the tax year.

The due dates for the federal estimated tax payments and the Idaho estimated tax payments are the same. If the due date is on a Saturday, Sunday, or legal holiday, substitute the next work day as the due date.

### UNDERPAYMENT OF ESTIMATED TAX

Interest is due on the difference between the amount of estimated payment required to be made on each quarterly voucher and the amount of quarterly payment actually made. Interest is computed from the due date of the estimated payment until the required amount is paid or until the due date of the return. The interest rate for 2004 was 6%. The interest rate for 2005 is 6%.

Form 41ESR, Underpayment of Estimated Tax by Corporations, is provided with your corporate income tax return packet. Use the form to determine the amount of any underpayments and interest due when you file your return.

### OVERPAYMENT OF ESTIMATED TAX

Excess estimated tax payments will be refunded after the completed return is filed. You may elect to apply the excess to the subsequent year's estimated tax by designating the carryover on the corporation income tax return, Form 41, or the S corporation return, Form 41S.

Overpayments will be applied to any prior year tax liabilities before carryovers or refunds are allowed. You will be notified if your overpayment is applied to an existing liability, reducing your refund or carryover.

### ANNUALIZED INCOME AND ESTIMATED PAYMENTS

If your estimated payments are based on annualized income for federal purposes, you may use that same method for making Idaho estimated payments. The estimated tax due for the installment period is calculated by multiplying the applicable percentage (22.5%, 45%, 67.5% and 90% for the 1st, 2nd, 3rd and 4th installments, respectively) by the full year's tax on the annualized income for the period and deducting any prior installments.

### SHORT TAX YEAR

If the short tax year ends prior to any remaining due dates, a final estimated payment will be made on the 15th day of the last month of the short tax year. No estimated tax payment is required if the short tax year is less than four months or if the requirements to make an estimated payment are not met before the first day of the last month in the short tax year.

**Use the worksheet below to determine the correct amount for your estimated payment.**

- |  |   |
|--|---|
| 1. Anticipated Idaho taxable income this year .....  | 1. _____  |
| 2. Income tax on anticipated Idaho taxable income. Multiply line 1 by 7.6%. ....   | 2. _____  |
| 3. Permanent building fund tax (\$10 or, if a combined report, multiply \$10 by the number of corporations required to file for income tax purposes) .....                     | 3. _____  |
| 4. Tax from recapture of investment tax credit, broadband equipment investment credit, and incentive investment tax credit .....   | 4. _____  |
| 5. Total income tax. Add lines 2, 3 and 4. ....  | 5. _____  |
| 6. Anticipated income tax credits. Refer to last year's instructions for information on Idaho credits. ....  | 6. _____  |
| 7. Estimated income taxes payable on this year's return. Line 5 minus line 6. ....   | 7. _____  |
| <i>If the amount is less than \$500, stop here. You are not required to make estimated payments.</i>   |   |
| 8. Multiply line 7 by 90%. ....  | 8. _____  |
| 9. Idaho total tax less the amount of any fuels tax due reported on last year's return .....   | 9. _____  |
| 10. Estimated payments. Multiply the smaller of lines 8 or 9 by 25%. This is the amount of each estimated payment. Enter this amount in "Payment Due", box of your 41EST. .... | 10. <div style="border: 1px solid black; width: 100px; height: 20px; display: inline-block;"></div> |

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 850 Idaho Sales and Use Tax Return

PURPOSE: For sales and/or use taxpayers required to file monthly, quarterly, semi-annually or yearly.

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Permit Number	9	Numeric
Sales Indicator	1	S or U
Tax Period "From" Date	10	MM-DD-YYYY
Tax Period "To" Date	10	MM-DD-YYYY
Tax Period "Due" Date	10	MM-DD-YYYY
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN
Watermark (Optional)	3	Alpha – Filing Period End Month

SCAN LINE: Must be in OCR-A font. (Fixed print, 10 pitch, 10 characters per inch).

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	08
Tax Period	4	MMYY
Filing Cycle	1	M, Q, S, Y
Tran Code	2	50
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name.

Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-). **See page 21 for further information on name control.**

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ



**850 IDAHO SALES AND USE TAX RETURN**

PERMIT NO. FROM TO  
002566412-S 10/1/2004 10/31/2004

TAX DUE ON OR BEFORE  
11/20/2004

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

Mail to: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83706-0076  
I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature	Date
----------------------	------

☐ Mailing address change ☐ Cancel permit

1. Total sales .....
2. Less nontaxable sales .....
3. Net taxable sales (line 1 minus line 2) .....
4. Items subject to use tax.....
5. Total taxable (add lines 3 and 4) .....
6. Tax (6% of line 5) .....
7. Adjustments (attach explanation) .....
8. Tax due (total of lines 6 and 7) .....
9. Penalty (Add after due date) .....
10. Interest (Add after due date) .....
11. Total due .....


290500056 002566412 JOHN 08 1004 M 50 6

**850 IDAHO SALES AND USE TAX RETURN**

PERMIT NO. FROM TO  
002566412-S 11/1/2004 11/30/2004

TAX DUE ON OR BEFORE  
12/20/2004

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

Mail to: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83706-0076  
I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature	Date
----------------------	------

☐ Mailing address change ☐ Cancel permit

1. Total sales .....
2. Less nontaxable sales .....
3. Net taxable sales (line 1 minus line 2) .....
4. Items subject to use tax.....
5. Total taxable (add lines 3 and 4) .....
6. Tax (6% of line 5) .....
7. Adjustments (attach explanation) .....
8. Tax due (total of lines 6 and 7) .....
9. Penalty (Add after due date) .....
10. Interest (Add after due date) .....
11. Total due .....


290500056 002566412 JOHN 08 1104 M 50 4

**850 IDAHO SALES AND USE TAX RETURN**

PERMIT NO. FROM TO  
002566412-S 12/1/2004 12/31/2004

TAX DUE ON OR BEFORE  
1/21/2004

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

Mail to: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83707-0076  
I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature	Date
----------------------	------

☐ Mailing address change ☐ Cancel permit

1. Total sales .....
2. Less nontaxable sales .....
3. Net taxable sales (line 1 minus line 2) .....
4. Items subject to use tax.....
5. Total taxable (add lines 3 and 4) .....
6. Tax (6% of line 5) .....
7. Adjustments (attach explanation) .....
8. Tax due (total of lines 6 and 7) .....
9. Penalty (Add after due date) .....
10. Interest (Add after due date) .....
11. Total due .....


290500056 002566412 JOHN 08 1204 M 50 2

**850 IDAHO SALES AND USE TAX RETURN**

PERMIT NO. FROM TO  
002563420-S 4/1/2004 6/30/2004

TAX DUE ON OR BEFORE  
7/20/2004

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

Mail to: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE, ID 83707-0076  
I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature	Date
----------------------	------

☐ Mailing address change ☐ Cancel permit

1. Total sales .....	•		
2. Less nontaxable sales .....	•		
3. Net taxable sales (line 1 minus line 2) .....	•		
4. Items subject to use tax.....	•		
5. Total taxable (add lines 3 and 4) .....	•		
6. Tax (6% of line 5) .....	•		
7. Adjustments (attach explanation) .....	•		
8. Tax due (total of lines 6 and 7) .....	•		
9. Penalty (add after due date) .....	•		
10. Interest (add after due date) .....	•		
11. Total due .....	•		

290500056 002563420 REVE 08 0604 Q 50 3

## FORM 850 INSTRUCTIONS -- IDAHO SALES AND USE TAX

*These instructions are to help you prepare your tax return. If you have questions about the application of sales and use tax laws, contact the nearest office of the State Tax Commission.*

**A RETURN MUST BE FILED FOR EACH TAX PERIOD, EVEN WHEN NO TAX IS DUE.  
LABELS ARE INCLUDED FOR YOUR CONVENIENCE.**

**General.** You are required to report tax using the accrual method. This means that you must report and pay tax on all cash and credit sales and items purchased subject to use tax even if payment has not been made. **You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.**

**Due Date.** Returns cover either one month, quarter, semiannual or annual period. **Each return indicates the period covered and the due date.**

Even if you have made no sales or acquired no items subject to use tax, you must file a return on time. Simply write -0- in the appropriate areas of the return.

**Change of Mailing Address.** Mark the "mailing address change" box on your tax return and provide the new address. If there is a change in location, see item #4.

**Change in Operation/Ownership.** Any change in operation of your business must be reported on an amended Idaho Business Registration Form. You must report changes in partners or officers, any restructuring of ownership, new location, address change, or additional locations.

**New Owner.** If you are a new owner of a business, **do not use a return which has been addressed to the former owner.** Permits are not transferable. Contact the nearest office of the State Tax Commission to obtain an Idaho Business Registration Form for a new number.

**Cancel permit.** If this is your final return, mark the "cancel permit" box on your tax return. Attach a statement giving information and the date of disposition of the business. If you operate more than one business under this permit number, please specify which business is closed and which is still open. Return your seller's permit with your request for cancellation.

**Line 1. Total Sales.** Enter the amount of all accrued sales for the period, including cash and credit transactions. Total Sales include:

- All sales originating in Idaho with an in-state destination, both wholesale and retail.
- All sales originating in Idaho with an out-of-state destination, both wholesale and retail.
- All sales originating outside Idaho with an Idaho destination, both wholesale and retail.
- Total of labor and sales of tangible personal property, both wholesale and retail.

**Line 2. Nontaxable Sales.** Enter the amount of all nontaxable sales for the period, including cash and credit transactions.

**Line 3. Net Taxable Sales.** Subtract line 2 from line 1.

**Line 4. Items Subject to Use Tax.** A use tax is imposed on the

use, storage or other consumption of tangible personal property in Idaho upon which a sales tax has not been paid. Enter the taxable amount of items you purchased for use, storage or other consumption during this period on which you did not pay a sales tax.

**Line 5. Total Taxable.** Add lines 3 and 4.

**Line 6. Tax.** Multiply line 5 by 5% if period covered is April 30, 2003 or before. Multiply line 5 by 6% if period covered is May 1, 2003 or after.

**Line 7. Adjustments.** Use this line when claiming adjustments or amending previous returns (such as errors in reporting or bad debt write-offs on accounts found to be worthless). **A letter of explanation must be attached.** For assistance, call: (208) 334-7821 or toll-free 1-800-972-7660, ext. 7821.

**Line 8. Tax Due.** If line 7 results in an increase, add to line 6. If line 7 results in a decrease, subtract from line 6.

**Line 9. Penalty.** Delinquent returns are subject to penalty. No penalty is due if no tax is due. Penalty is 5% of the tax due for each delinquent month or portion of a month. The maximum penalty is 25% and the minimum penalty amount is \$10.00.

**Line 10. Interest.** Interest accrues on delinquent payments from the due date until paid. Rates are as follows:

1/1/2004 - 12/31/2004, 6% per year  
1/1/2003 - 12/31/2003, 5% per year  
1/1/2002 - 12/31/2002, 7% per year  
1/1/2001 - 12/31/2001, 8% per year

**Line 11. Total due this period.** Add lines 8, 9 and 10. Pay this amount.

**Taxes to be paid by electronic funds transfer.** All payments to the State of Idaho may be paid by electronic funds transfer. Whenever the amount due is \$100,000 or greater, the law requires that electronic funds transfer be used. You must file your written tax return on or before the due date, indicating payment by Electronic Funds Transfer.

If you do not pay by electronic funds transfer, the total payment for tax due must accompany your return. Make your check or money order payable to the State Tax Commission. Do not staple your check to your return or send a check stub.

**Payment by Credit Card.** All payments to the State of Idaho under \$100,000 may be paid by MasterCard or Visa by logging on to: [www2.state.id.us/tax](http://www2.state.id.us/tax) and clicking the Electronic Payments button, or by calling 334-7660 or 1-800-972-7660. Debit card payments must be made at your local Tax Commission office.

**Mail return to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076**

### IDAHO STATE TAX COMMISSION OFFICES

800 Park Blvd., Plaza IV  
PO Box 76  
Boise, Idaho 83707-0076  
(208) 334-7660

or

Toll Free: 1-800-972-7660

Hearing impaired (TDD)  
1-800-377-3529

Suite 100  
1910 Northwest Blvd.  
Coeur d'Alene, Idaho 83814-2615  
(208) 769-1500

1118 F Street  
PO Box 1014  
Lewiston, Idaho 83501-1014  
(208) 799-3491

Suite 16  
150 Shoup Avenue  
Idaho Falls, Idaho 83402-3653  
(208) 525-7116

Suite 5  
611 Wilson Avenue  
Pocatello, Idaho 83201-5029  
(208) 236-6244

Suite C  
1038 Blue Lakes Blvd. N.  
PO Box 5227  
Twin Falls, Idaho 83303-5227  
(208) 736-3040

STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 910 Withholding Payment Voucher

PURPOSE For withholding taxpayers required to file monthly, quarterly, or split-monthly. 910's for M, Q or B (split-monthly)

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Permit Number	9	Numeric
Tax Period "From" Date	10	MM-DD-YYYY
Tax Period "To" Date	10	MM-DD-YYYY
Tax Period "Due" Date	10	MM-DD-YYYY
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN
Watermark (Optional)	3	Alpha – Filing Period End Month

SCAN LINE: Must be in OCR-A font. (Fixed print, 10 pitch, 10 characters per inch).

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	09
Tax Period	4	MMYY
Filing Cycle	1	M, B, Q
Tran Code	2	95
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name.

Do not include spaces.

Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-).

See page 21 for further information on name control.

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

**Information on**

**910 Idaho Withholding Payment Voucher**

- ◆ **Monthly accounts:** The tax period in the scan line of your Form 910 payment voucher will be the month and year of the reporting period for the payment (ex: January 2004 is “0104”, February 2004 is “0204” and July 2004 is “0704”). The “from – to” dates on the top of the form represent the range of the reporting period for the payment (ex: The range for July 2004 is “07-01-2004- 07-31-2004”. The range for October 2004 is “10-16-2004 – 11-15-2004”). Payments are due by the 20<sup>th</sup> of the month following the reporting period month (ex: November’s payment is due the 20<sup>th</sup> of December). Payments made throughout the year will be reconciled on the Form 956, Annual Reconciliation at the end of the year.
- ◆ **Split-monthly accounts:** The tax period in the scan line of your Form 910 payment voucher will be the month and year of the reporting period for the payment (ex: January 2004 is “0104”, February 2004 is “0204” and July 2004 is “0704”). The “from – to” dates on the top of the form represent the range of the reporting period for the payment (ex: The range for July 2004 is “07-16-2004- 08-15-2004”. The range for October 2004 is “10-16-2004 – 11-15-2004”). Payments are due by the 20<sup>th</sup> of the month following the reporting period month (ex: November’s payment (11-16-2004 – 12-15-2004) is due the 20<sup>th</sup> of December). Payments made throughout the year will be reconciled on the Form 956, Annual Reconciliation at the end of the year.
- ◆ **Quarterly accounts:** The tax period in the scan line of your Form 910 payment voucher will be the month and year of the reporting period (on the quarter only: March, June, September and December) for the payment (ex: March 2004 is “0304”. December 2004 is “1204”). The “from – to” dates on the top of the form represent the range of the reporting period for the payment (ex: The range for March 2004 is “01-01-2004- 03-31-2004”. The range for December 2004 is “10-01-2004 – 12-31-2004”). Payments are due by the last day of the month following the reporting period quarter (ex: June’s payment (04-01-2004 – 06-30-2004) is due the 31st of July). Payments made throughout the year will be reconciled on the Form 956, Annual Reconciliation at the end of the year.
- ◆ Payments can be made by Electronic Funds Transfer (EFT) or by credit card (MasterCard or Visa). If you make payments by EFT or credit card, do not file the paper Form 910 payment voucher.
- ◆ If you file through the withholding web filing system, do not file the paper Form 910 payment voucher.

**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO. FROM TO  
002566412 7/1/2004 7/31/2004TAX DUE ON OR BEFORE  
8/20/2004☐ Mailing Address Change ☐ Cancel Account

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature

Date

290500056 002566412 JOHN 09 0704 M 95 7

R0910T  
01/08/2004**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO. FROM TO  
002566412 8/1/2004 8/31/2004TAX DUE ON OR BEFORE  
9/20/2004☐ Mailing Address Change ☐ Cancel Account

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

Authorized Signature

Date

290500056 002566412 JOHN 09 0804 M 95 5

R0910T  
01/08/2004**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO. FROM TO  
002566412 9/1/2004 9/30/2004TAX DUE ON OR BEFORE  
10/20/2004☐ Mailing Address Change ☐ Cancel Account

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

Authorized Signature

Date

290500056 002566412 JOHN 09 0904 M 95 3

**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**

ACCOUNT NO.  
002566412

FROM  
07/01/2004

TO  
09/30/2004

☐

Mailing Address Change

☐

Cancel Account

TAX DUE ON OR BEFORE  
10/31/2004

**Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076**

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

**Payment Amount .**

00

Authorized Signature

Date

290500056 002566412 JOHN 09 0904 Q 95 3

**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO.  
002566412FROM  
7/15/2004TO  
8/16/2004☐ Mailing Address Change☐ Cancel AccountTAX DUE ON OR BEFORE  
8/20/2004

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

I do hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature

Date

290500056 002566412 JOHN 09 0704 B 95 7

**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO.  
002566412FROM  
8/16/2004TO  
9/15/2004☐ Mailing Address Change☐ Cancel AccountTAX DUE ON OR BEFORE  
9/20/2004

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

Authorized Signature

Date

290500056 002566412 JOHN 09 0804 B 95 5

**FORM 910 IDAHO WITHHOLDING PAYMENT VOUCHER**ACCOUNT NO.  
002566412FROM  
9/16/2004TO  
10/15/2004☐ Mailing Address Change☐ Cancel AccountTAX DUE ON OR BEFORE  
10/20/2004

Mail to: State Tax Commission, PO Box 76, Boise, Idaho 83707-0076

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0036

In the box below, enter the amount of Idaho income tax withheld from your employees' paychecks for the period shown on this voucher. You must file this form even if no tax is withheld for this period.

Payment Amount -

00

Authorized Signature

Date

290500056 002566412 JOHN 09 0904 B 95 3



# FORM 910 INSTRUCTIONS

**Payment Requirements.** If your account filing cycle is monthly, split-monthly or quarterly, you must pay the withheld Idaho income taxes electronically or with a Form 910, Idaho Withholding Payment Voucher. All payments are due on or before the due date as shown in the due date table below.

Please include the Form 910 with your check or money order to ensure your account is properly credited. If you did not withhold income taxes, you must file a "zero" payment.

**Zero Payments.** You can file zero payments in one of the following ways:

1. Through the withholding web filing system. File your zero payment through our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax). Click on the "Electronic Filing" button.
2. By Electronic Funds Transfer (EFT). Zero payments are allowed through the EFT system. (See below)
3. By using a Form 910 payment and entering a "0" in the "Payment Amount" box. Mail it to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076.

**Payments Made by Electronic Funds Transfer (EFT).** You can use EFT to make all your payments to the state of Idaho. Whenever the amount due is \$100,000 or greater, the law requires you to use EFT. For more information on how to make payments electronically, call 334-7515 or toll free at 1-800-972-7660, ext 7515, or visit our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax). **Do not file a Form 910 when paying by EFT.**

**Payment Made by Credit Card.** Use MasterCard or Visa to make payments under \$100,000 to the state of Idaho. You can pay through our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax) by clicking the "Electronic Payments" button, or by calling 334-7660 or 1-800-972-7660 toll free. You can only make debit card payments at your local Idaho State Tax Commission office. **Do not file a Form 910 when paying by credit card.**

**Payment Made by Check.** Make your check or money order payable to the Idaho State Tax Commission. Payment must be accompanied by a Form 910 postmarked on or before the due date. Mail your Form 910 and payment to: Idaho State Tax Commission, PO Box 76, Boise, Idaho 83707-0076.

**Change of Mailing Address.** If the address on your form is incorrect, check the "Mailing Address Change" box on the Form 910 and provide your new address.

**New Owner.** If you are a new owner of a business, do not use a form that has been addressed to the former owner. Accounts are not transferable. Contact the Idaho State Tax Commission at 334-7660 or 1-800-972-7660 toll free to obtain an application for a new number, or visit our Web site at [www2.state.id.us/tax](http://www2.state.id.us/tax). Click on the "Forms" button.

**Cancel Account.** If you want to cancel your account, check the "Cancel Account" box on your Form 910.

**Signature.** You must sign your Form 910.

**Penalty.** Late payments are subject to penalty. Penalty is 5% of the tax due for each month or portion of a month the payment is late. The maximum penalty is 25% and the minimum penalty amount is \$10.00.

**Interest.** Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2004 - 12/31/2004, 6% per year  
1/1/2003 - 12/31/2003, 5% per year  
1/1/2002 - 12/31/2002, 7% per year  
1/1/2001 - 12/31/2001, 8% per year

**Rounding Amounts.** Round the amounts on the Form 910 to the nearest whole dollar. Reduce amounts of less than 50

## 2004 FORM 910 DUE DATE TABLE

MONTHLY	PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE	
	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/1 - 1/31	2/20	2/1 - 2/29	3/22	3/1 - 3/31	4/20
	4/1 - 4/30	5/20	5/1 - 5/31	6/21	6/1 - 6/30	7/20
	7/1 - 7/31	8/20	8/1 - 8/31	9/20	9/1 - 9/30	10/20
	10/1 - 10/31	11/22	11/1 - 11/30	12/20	12/1 - 12/31	01/20/2005
SPLIT-MONTHLY	PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE	
	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/16 - 2/15	2/20	2/16 - 3/15	3/22	3/16 - 4/15	4/20
	4/16 - 5/15	5/20	5/16 - 6/15	6/21	6/16 - 7/15	7/20
	7/16 - 8/15	8/20	8/16 - 9/15	9/20	9/16 - 10/15	10/20
	10/16 - 11/15	11/22	11/16 - 12/15	12/20	12/16 - 01/15	01/20/2005
QUARTERLY	PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE		PAYMENT PERIOD DUE DATE	
	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE	PAYMENT PERIOD	DUE DATE
	1/1 - 3/31	4/30				
	4/1 - 6/30	8/02				
	7/1 - 9/30	11/01				
	10/1 - 12/31	01/31/2005				

**PLEASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR**

## FORM 910 INSTRUCTIONS

cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

**Payment Amount.** In the "Payment Amount" box on the Form 910, enter the amount of Idaho income tax withheld from the wages paid to your employees during the payment period, plus any penalty and interest you may owe. Pay this amount.

**Monthly Filers.** Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on the Form 956, Annual Reconciliation at the end of the year.

**Split-Monthly Filers.** Split-monthly filers pay the taxes withheld based on a period beginning with the 16th of the month through the 15th of the following month. Payment is due on or before the 20th day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on the Form 956, Annual Reconciliation at the end of the year.

**Quarterly Filers.** Payment is due by the last day of the month following the payment period as shown in the due date table. Payments made throughout the year must be reconciled on the Form 956, Annual Reconciliation at the end of the year.

**Annual Filers.** Use Form 956 to report and pay the taxes withheld. The return and payment are due by the last day of January.

**Farmers.** Farmers who are required to file with the Idaho Department of Labor are required to pay the taxes withheld on a quarterly basis using Form 910, but can choose to pay the taxes withheld on a monthly basis. Farmers not required to file with the Idaho Department of Labor can report their payroll and pay the taxes withheld on a yearly basis using Form 956. They also have the option to pay the taxes withheld on either a monthly or quarterly basis using Form 910. For more information on the Department of Labor's reporting requirement, contact the Department of Labor at (208) 334-6341.

### IDAHO STATE TAX COMMISSION OFFICES

#### Contact Us

In the Boise Area: 208-334-7660  
Toll Free: 1-800-972-7660  
Hearing Impaired (TDD): 1-800-377-3529

800 Park Blvd., Plaza IV  
Boise, Idaho 83712-7742

1118 F Street  
Lewiston, Idaho 83501-1014

611 Wilson Avenue, Suite 5  
Pocatello, Idaho 83201-5029

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, Idaho 83814-2615

150 Shoup Avenue, Suite 16  
Idaho Falls, Idaho 83402-3653

1038 Blue Lakes Blvd. N., Suite C  
Twin Falls, Idaho 83303-5227



IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 956 Withholding Reconciliation

PURPOSE: A withholding reconciliation form printed annually in December for all withholding taxpayers.

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Filing Cycle Indicator	13	MONTHLY, SPLIT-MONTHLY, QUARTERLY OR YEARLY
Permit Number	9	Numeric
Tax Year	4	YYYY
Tax Period "Due" Date	10	01-31-YYYY (monthly, quarterly, split-monthly) 02-28-YYYY (yearly accounts)
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN
Watermark (Optional)	3	Alpha – Filing Period End Month

SCAN LINE: Must be in OCR-A font. (Fixed print, 10 pitch, 10 characters per inch).

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	09
Tax Period	4	12YY
Filing Cycle	1	M, B, Q or Y***
Tran Code	2	56
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name. Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-).

**See page 21 for further information on name control.**

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

\*\*\* This form along with the 957-W, are the only forms yearly accounts are required to file.

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

NAME: 957-W Withholding Transmittal of Wage and Tax Statements

PURPOSE: A withholding transmittal form printed annually in December (with Form 956 for all withholding taxpayers).

CONTENT:

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Permit Number	9	Numeric
Tax Period Year	4	YYYY
Tax Period "Due" Date	10	02-28-YYYY (02-29-YYYY if Leap Year)
Taxpayer Permit Name	30	
Permit Optional Address	30	
Permit Mailing Address	30	
Permit Mailing City	20	
Permit Mailing State	2	
Permit Mailing Zip Code	10	NNNNN-NNNN
Watermark (Optional)	3	Alpha – Filing Period End Month

SCAN LINE: Must be in OCR-A font. (fixed print, 10 pitch, 10 characters per inch).  
A scan line is required on Form 957-W.

<u>DATA ELEMENT NAME</u>	<u>OUTPUT SIZE</u>	<u>FORMAT</u>
Federal Employer ID Number	9	Numeric *
Permit Number	9	Numeric *
Name Control	4	Alpha-numeric **
Tax Code	2	09
Tax Period	4	12YY
Filing Cycle	1	M, B, Q or Y***
Tran Code	2	57
Check Digit	1	Numeric

NOTE: \* Include leading zeros. Do not include hyphens.

**Example:** permit # 1234 would be: 000001234

**Example:** EIN # 12-3456789 would be: 123456789

\*\* Name control must be the first four letters and/or characters of the legal business name. Do not include spaces. Do not include any punctuation with the exception of the ampersand (&), and the hyphen (-).

**See page 21 for further information on name control.**

**Example:** ABC& D COMPANY would be: ABC&

**Example:** BOB JONES, INC would be: BOBJ

\*\*\* **This is the only form yearly accounts are required to file.**

IDAHO STATE TAX COMMISSION  
Requirements for Substitute Forms

**Information on**

**956 Withholding Reconciliation & 957-W Transmittal**

- ◆ Form 956 now has a worksheet: It is optional although it would be a great addition in your software package or if a print copy is required. The reconciliation worksheet is used to summarize the yearly activity and reconcile payments made to the actual amount of Idaho income tax withheld.
- ◆ Use Form 956, Idaho Withholding Reconciliation, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld during the calendar year to the amount you paid to the Idaho State Tax Commission for the same calendar year. Form 956 is due on or before Jan. 31.
- ◆ Please note the differences between the 956 Forms. Each form is different depending on the filing cycle.
- ◆ “From” and “To” fields are gone from both the 956 and 957-W. The “Tax Year” field replaces them.
- ◆ There is now a filing cycle indicator field located under form title on each 956. It is either “Monthly”, “Quarterly”, Split-Monthly” or “Yearly” depending on the filing cycle of the account.
- ◆ 957-W replaces the 956-W. While the transaction code of the Form 956 is still “56”, the 957-W now has a transaction code of “57” in the scan line.
- ◆ Use Form 957-W, Idaho Transmittal of Wage and Tax Statements, to submit the state copy of the federal Forms W-2 and any Forms 1099-R with Idaho income tax withholding to the Tax Commission. Form 957-W and Forms W-2 and/or Forms 1099-R with Idaho withholding are due on or before the last day of February
- ◆ Form 956 and 957-W now have different due dates: Monthly, Quarterly and Split-Monthly Form 956 are due 1/31//200X. Yearly Form 956s are due 2/28/200X. All 957-Ws (Monthly, Quarterly, Split-monthly and Yearly) are due 2/28/200X.

There are two 957-Ws required now. One will be used to file all W-2 information for the year and will be required to be signed and dated. The other will have your name and scan line information to act as a header for your W-2s and 1099-Rs. Both forms must be filed together.

# 2004 IDAHO WITHHOLDING RECONCILIATION WORKSHEET for

## Section I. SUMMARY BY PERIOD your records.

Keep this summary for

Month	Due Date	Date Paid	TAX WITHHELD	AMOUNT PAID*	DIFFERENCE Tax Withheld - Amount Paid	PENALTY		INTEREST	
						Paid	Due	Paid	Due
January	2/20								
February	3/22								
March	4/20								
April	5/20								
May	6/21								
June	7/20								
July	8/20								
August	9/20								
September	10/20								
October	11/22								
November	12/20								
December	1/20/2005								
			Total Tax Withheld Section II, Line 1 of worksheet	Total Amount Paid Section III, Line 1 of worksheet	Total Difference		Total Penalty Due Form 956 Line 17		Total Interest Due Form 956 Line 18

\* A payment dated in January will usually be for the prior calendar year. Include payments for the correct calendar year only.

### Section II. TAX WITHHELD

1. Total Tax Withheld from above or from your record of Idaho withholding payments. ....
2. Total Idaho Withholding from "State Income Tax" box on the Forms W-2 and/or 1099-R. Enter result on Form 956, line 14. ....  
NOTE: If the total tax withheld (line 1) is the same as the total Idaho withholding from W-2 and/or 1099-R forms (line 2) enter the total on Form 956, line 14 and proceed to Section III. If the amounts on lines 1 and 2 are different, review your records to identify the difference and make corrections. If you issued your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

### Section III. PAYMENTS

1. Total withholding paid to the Tax Commission from Amount Paid column above or your record of Idaho withholding payments. ....
2. Add any withholding payments not included in the Amount Paid column above or your record of Idaho withholding payments. ....
3. Subtract the total paid penalty and interest included in the payment amounts listed in the Amount Paid column. ....
4. Subtract any refunds received from tax periods within this calendar year. ....
5. Add any credits applied from a prior tax period. ....
6. Total the amounts from lines 1, 2, 3, 4, and 5. Enter result on Form 956, Line 15. ....

### Section IV. UNDERPAID/OVERPAID (Overpayments of more than \$1 will be refunded)

1. Subtract Payments (Section III, line 6) from Tax Withheld (Section II, line 2). Enter result on Form 956, line 16. ....

Detach Form 956 and send to the Tax Commission.

956 IDAHO WITHHOLDING RECONCILIATION

1. Total taxable wages. ....

### MONTHLY FILER

ACCOUNT NO. 002703926 TAX YEAR 2004 TAX DUE ON OR BEFORE 01/31/2005

- ☐ Mailing address change ☐ Cancel account

JOHN Q TAXPAYER INC  
PO BOX 36  
BOISE ID 83722-0041

MAIL TO: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83707-0076

I hereby swear or affirm that this information is true and correct to the best of my knowledge.

☐ Authorized Signature ☐ Date

Amount Withheld

Amount Withheld

2. January .....		00	8. July .....		00
3. February .....		00	9. August .....		00
4. March .....		00	10. September .....		00
5. April .....		00	11. October .....		00
6. May .....		00	12. November .....		00
7. June .....		00	13. December .....		00
14. Total tax withheld. (Add lines 2 through 13.) .....		00			00
15. Payments made. (Section III, Line 6 from worksheet.) .....		00			00
16. Underpaid/overpaid. (Section IV, Line 1 from worksheet.) .....		00			00
17. Penalty. (Section I, Penalty Due from worksheet.) .....		00			00
18. Interest. (Section I, Interest Due from worksheet.) .....		00			00
19. Total tax due. (Add lines 16 through 18.) .....		00			00

290500056 002703926 JOHN Q 1204 M 56 7

# 2004 IDAHO WITHHOLDING RECONCILIATION WORKSHEET for

## Section I. SUMMARY BY PERIOD

Keep this

summary for your records.

Month	Due Date	Date Paid	TAX WITHHELD	AMOUNT PAID*	DIFFERENCE Tax Withheld - Amount Paid	PENALTY		INTEREST	
						Paid	Due	Paid	Due
January									
February									
1 <sup>st</sup> Qtr - (Mar)	4/30								
April									
May									
2 <sup>nd</sup> Qtr - (June)	8/2								
July									
August									
3 <sup>rd</sup> Qtr - (Sept)	11/1								
October									
November									
4 <sup>th</sup> Qtr - (Dec)	1/31/2005								
			Total Tax Withheld Section II, Line 1 of worksheet	Total Amount Paid Section III, Line 1 of worksheet	Total Difference		Total Penalty Due Form 956 Line 17		Total Interest Due Form 956 Line 18

\* A payment dated in January will usually be for the prior calendar year. Include payments for the correct calendar year only.

### Section II. TAX WITHHELD

- Total Tax Withheld from above or from your record of Idaho withholding payments. ....
- Total Idaho Withholding from "State Income Tax" box on the Forms W-2 and/or 1099-R. Enter result on Form 956, line 14. ....  
NOTE: If the total tax withheld (line 1) is the same as the total Idaho withholding from W-2 and/or 1099-R forms (line 2) enter the total on Form 956, line 14 and proceed to Section III. If the amounts on lines 1 and 2 are different, review your records to identify the difference and make corrections. If you issued your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

### Section III. PAYMENTS

- Total withholding paid to the Tax Commission from Amount Paid column above or your record of Idaho withholding payments. ....
- Add any withholding payments not included in the Amount Paid column above or your record of Idaho withholding payments. ....
- Subtract the total paid penalty and interest included in the payment amounts listed in the Amount Paid column. ....
- Subtract any refunds received from tax periods within this calendar year. ....
- Add any credits applied from a prior tax period. ....
- Total the amounts from lines 1, 2, 3, 4, and 5. Enter result on Form 956, Line 15. ....

### Section IV. UNDERPAID/OVERPAID (Overpayments of more than \$1 will be refunded)

- Subtract Payments (Section III, line 6) from Tax Withheld (Section II, line 2). Enter result on Form 956, line 16. ....

Detach Form 956 and send to the Tax Commission.

## 956 IDAHO WITHHOLDING RECONCILIATION

- Total taxable wages. ....

### QUARTERLY FILER

ACCOUNT NO. 002703926 TAX YEAR 2004 TAX DUE ON OR BEFORE 01/31/2005

- ☐ Mailing address change
- ☐ Cancel account

JOHN Q TAXPAYER INC  
PO BOX 36  
BOISE ID 83722-0041

MAIL TO: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83707-0076

I hereby swear or affirm that this information is true and correct to the best of my knowledge.

- Authorized Signature
- Date

Amount Withheld		Amount Withheld	
2. January .....	00	8. July.....	00
3. February .....	00	9. August .....	00
4. Mar - 1 <sup>st</sup> Qtr .....	00	10. Sept - 3 <sup>rd</sup> Qtr .....	00
5. April .....	00	11. October.....	00
6. May.....	00	12. November.....	00
7. June - 2 <sup>nd</sup> Qtr .....	00	13. Dec - 4 <sup>th</sup> Qtr.....	00
14. Total tax withheld. (Add lines 2 through 13.) .....			00
15. Payments made. (Section III, Line 6 from worksheet.) .....			00
16. Underpaid/overpaid. (Section IV, Line 1 from worksheet.) .....			00
17. Penalty. (Section I, Penalty Due from worksheet.) .....			00
18. Interest. (Section I, Interest Due from worksheet.) .....			00
19. Total tax due. (Add lines 16 through 18.) .....			00

290500056 002703926 JOHN Q TAXPAYER INC 1204 Q 56 3

# 2004 IDAHO WITHHOLDING RECONCILIATION WORKSHEET for

## Section I. SUMMARY BY PERIOD

Keep this

summary for your records.

Month	Due Date	Date Paid	TAX WITHHELD- Calendar Month	TAX WITHHELD- Split-monthly	AMOUNT PAID* For period ending	PENALTY		INTEREST	
						Paid	Due	Paid	Due
January	2/20				2/15				
February	3/22				3/15				
March	4/20				4/15				
April	5/20				5/15				
May	6/21				6/15				
June	7/20				7/15				
July	8/20				8/15				
August	9/20				9/15				
September	10/20				10/15				
October	11/22				11/15				
November	12/20				12/15				
December	1/20/2005				1/15				
			Total Tax Withheld Section II, Line 1 of worksheet	Total Amount Paid Section III, Line 1 of worksheet	Total Difference		Total Penalty Due Form 956 Line 17		Total Interest Due Form 956 Line 18

\* A payment dated in January will usually be for the prior calendar year. Include payments for the correct calendar year only.

### Section II. TAX WITHHELD

1. Total Tax Withheld - Calendar Month from above or from your record of Idaho withholding payments. ....
  2. Total Idaho Withholding from "State Income Tax" box on the Forms W-2 and/or 1099-R. Enter result on Form 956, line 14a. ....
- NOTE: If the total tax withheld (line 1) is the same as the total Idaho withholding from W-2 and/or 1099-R forms (line 2) enter the total on Form 956, line 14a and proceed to Section III. If the amounts on lines 1 and 2 are different, review your records to identify the difference and make corrections. If you issued your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

### Section III. PAYMENTS

1. Total withholding paid to the Tax Commission from Amount Paid column above or your record of Idaho withholding payments. ....
2. Add any withholding payments not included in the Amount Paid column above or your record of Idaho withholding payments. ....
3. Subtract the total paid penalty and interest included in the payment amounts listed in the Amount Paid column. ....
4. Subtract any refunds received from tax periods within this calendar year. ....
5. Add any credits applied from a prior tax period. ....
6. Add tax withheld for 1/1 to 1/15 from Line 4a. of your 4<sup>th</sup> quarter 2003 Form 958-A. ....
7. Subtract tax withheld for 1/1 to 1/15 from your payment for the period 12/16 - 1/15/2005. ....
8. Total the amounts from lines 1 through 7. Enter result on Form 956, Line 15. ....

NOTE: As a split-monthly filer, your payment due 1/20 covers the period of 12/16 through 1/15. Since this reporting period crosses calendar years, you must make adjustments to arrive at the calendar year amounts withheld to report on your Form 956.

### Section IV. UNDERPAID/OVERPAID (Overpayments of more than \$1 will be refunded)

1. Subtract Payments (Section III, line 8) from Tax Withheld (Section II, line 2). Enter result on Form 956, line 16. ....

Detach Form 956 and send to the Tax Commission.

## 956 IDAHO WITHHOLDING RECONCILIATION

1. Total taxable wages. ....

### SPLIT-MONTHLY FILER

ACCOUNT NO.  
002703926

TAX YEAR  
2004

TAX DUE ON OR BEFORE  
01/31/2005

- ☐ Mailing address change • ☐ Cancel account

JOHN Q TAXPAYER INC  
PO BOX 36  
BOISE ID 83722-0041

MAIL TO: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83707-0076

I hereby swear or affirm that this information is true and correct to the best of my knowledge.

•  Authorized Signature  Date

#### Amount Withheld

2. 1/16 - 2/15 .. •  00
3. 2/16 - 3/15 .. •  00
4. 3/16 - 4/15 .. •  00
5. 4/16 - 5/15 .. •  00
6. 5/16 - 6/15 .. •  00
7. 6/16 - 7/15 .. •  00

#### Amount Withheld

8. 7/16 - 8/15 .... •  00
9. 8/16 - 9/15 .... •  00
10. 9/16 - 10/15 .... •  00
11. 10/16 - 11/15 .... •  00
12. 11/16 - 12/15 .... •  00
13. 12/16 - 12/31 .... •  00
- 13a. 1/1 - 1/15 .... •  00
14. Total tax withheld - split-monthly. (Add lines 2 through 13a.) •  00
- 14a. Total tax withheld - calendar year (Section II, Line 2.) ..... •  00
15. Payments made. (Section III, Line 8 from worksheet.) ..... •  00
16. Underpaid/overpaid. (Section IV, Line 1 from worksheet.) ..... •  00
17. Penalty. (Section I, Penalty Due from worksheet.) ..... •  00
18. Interest. (Section I, Interest Due from worksheet.) ..... •  00
19. Total tax due. (Add lines 16 through 18.) ..... •  00

290500056 002703926 JOHN Q 1204 B 56 9



# 2004 IDAHO WITHHOLDING RECONCILIATION WORKSHEET for

## Section I. SUMMARY BY PERIOD your records.

Keep this summary for

Month	Due Date	Date Paid	TAX WITHHELD	AMOUNT PAID*	DIFFERENCE Tax Withheld - Amount Paid	PENALTY		INTEREST	
						Paid	Due	Paid	Due
January									
February									
March									
April									
May									
June									
July									
August									
September									
October									
November									
Annual (Dec)	1/31/2005								
			Total Tax Withheld Section II, Line 1 of worksheet	Total Amount Paid Section III, Line 1 of worksheet	Total Difference		Total Penalty Due Form 956 Line 17		Total Interest Due Form 956 Line 18

\* A payment dated in January will usually be for the prior calendar year. Include payments for the correct calendar year only.

## Section II. TAX WITHHELD

- Total Tax Withheld from above or from your record of Idaho withholding payments. ....
- Total Idaho Withholding from "State Income Tax" box on the Forms W-2 and/or 1099-R. Enter result on Form 956, line 14. ....  
NOTE: If the total tax withheld (line 1) is the same as the total Idaho withholding from W-2 and/or 1099-R forms (line 2) enter the total on Form 956, line 14 and proceed to Section III. If the amounts on lines 1 and 2 are different, review your records to identify the difference and make corrections. If you issued your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

## Section III. PAYMENTS

- Total withholding paid to the Tax Commission from Amount Paid column above or your record of Idaho withholding payments. ....
- Add any withholding payments not included in the Amount Paid column above or your record of Idaho withholding payments. ....
- Subtract the total paid penalty and interest included in the payment amounts listed in the Amount Paid column. ....
- Subtract any refunds received from tax periods within this calendar year. ....
- Add any credits applied from a prior tax period. ....
- Total the amounts from lines 1, 2, 3, 4, and 5. Enter result on Form 956, Line 15. ....

## Section IV. UNDERPAID/OVERPAID (Overpayments of more than \$1 will be refunded)

- Subtract Payments (Section III, line 6) from Tax Withheld (Section II, line 2). Enter result on Form 956, line 16. ....  
Detach Form 956 and send to the Tax Commission.

956 IDAHO WITHHOLDING RECONCILIATION

1. Total taxable wages. ....

## ANNUAL FILER

ACCOUNT NO. 002703926 TAX YEAR 2004 TAX DUE ON OR BEFORE 02/28/2005

- ☐ Mailing address change • ☐ Cancel account

JOHN Q TAXPAYER  
PO BOX 36  
BOISE ID 83722-0041

MAIL TO: IDAHO STATE TAX COMMISSION PO BOX 76 BOISE ID 83707-0076

I hereby swear or affirm that this information is true and correct to the best of my knowledge.

•  Authorized Signature  Date

Amount Withheld		Amount Withheld	
2. January .....	00	8. July .....	00
3. February .....	00	9. August .....	00
4. March .....	00	10. September .....	00
5. April .....	00	11. October .....	00
6. May .....	00	12. November .....	00
7. June .....	00	13. Dec - Annual. ....	00
14. Total tax withheld. (Add lines 2 through 13.) .....		00	
15. Payments made. (Section III, Line 6 from worksheet.) .....		00	
16. Underpaid/overpaid. (Section IV, Line 1 from worksheet.) .....		00	
17. Penalty. (Section I, Penalty Due from worksheet.) .....		00	
18. Interest. (Section I, Interest Due from worksheet.) .....		00	
19. Total tax due. (Add lines 16 through 18.) .....		00	

2905000056 002703926 JOHN QY 1204 Y 56 3

**957-W IDAHO TRANSMITTAL OF WAGE AND TAX STATEMENTS**

ACCOUNT NO.  
002703926

TAX YEAR  
**2004**

W-2s DUE ON OR BEFORE  
02/20/2005

RL957W  
4/30/2004

JOHN Q TAXPAYER INC  
PO BOX 36  
BOISE ID 83722-0041

290500056 002703926 JOHN Q 1204 M 57 6

**Attach W-2s and 1099-Rs behind this form in SSN or alphabetical sequence.**

**Return Form 957-W with your attached W-2s and 1099-Rs showing Idaho withholding and send to:**

**Idaho State Tax Commission  
PO Box 76  
Boise ID 83707-0076**

**Do not detach the bottom portion.**

**957-W IDAHO TRANSMITTAL OF WAGE AND TAX STATEMENTS**

ACCOUNT NO.  
002703926

TAX YEAR  
**2004**

W-2s DUE ON OR BEFORE  
02/28/2005

JOHN Q TAXPAYER INC  
PO BOX 36  
BOISE ID 83722-0041

1. Total number of W-2s for the year. .... •

2. Total number of 1099-Rs with Idaho withholding for the year. .... •

3. W-2s sent via magnetic media. Yes •

☐

No •

☐

4. Penalty. (Add after due date.) Multiply number of W-2s by \$2.00 per month (or part of a month) they are late. .... •

I hereby swear or affirm that this information is true and correct to the best of my knowledge.

Authorized Signature

Date

•

290500056 002703926 JOHN Q 1204 M 57 6

# IDAHO WITHHOLDING RECONCILIATION INSTRUCTIONS

## GENERAL INFORMATION FOR FORMS 956 AND 957-W

Use Form 956, Idaho Withholding Reconciliation, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld during the calendar year to the amount you paid to the Idaho State Tax Commission for the same calendar year.

Use Form 957-W, Idaho Transmittal of Wage and Tax Statements, to submit the state copy of the federal Forms W-2 and any Forms 1099-R with Idaho income tax withholding to the Tax Commission.

Refer to "Magnetic Media Filing" below to determine if you are required to file W-2 information by magnetic media.

**Who Must File.** If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file both Forms 956 and 957-W. You must file a return even if you withheld no income tax from employees' wages or if you cancelled your account during the year.

**When to File Forms 956 and 957-W.** Form 956 is due on or before January 31. Form 957-W and Forms W-2 and/or Forms 1099-R are due on or before the last day of February.

**Where to File.** Send the signed and completed Forms 956 and 957-W with W-2s and/or Forms 1099-R to:  
Idaho State Tax Commission  
PO Box 76  
Boise, ID 83707-0076

**Rounding Amounts.** Round the amounts on your return to the whole dollar. Reduce amounts less than 50 cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

### Records and forms needed to complete the reconciliation process:

Payroll records  
Completed Forms W-2, and any Forms 1099-R with Idaho withholding  
Record of Idaho Withholding Payments  
Idaho Withholding Reconciliation Worksheet  
Form 956, Idaho Withholding Reconciliation

## IDAHO WITHHOLDING RECONCILIATION WORKSHEET

Complete the Idaho Withholding Reconciliation Worksheet before completing Form 956. You should keep the worksheet for future reference. You are not required to send the Tax Commission a copy.

**Tax Withheld.** Determine the actual amount of Idaho income tax withheld.

1. From your payroll records or the Record of Idaho Withholding Payments, enter the amount withheld for each period in Section I, Tax Withheld column of the worksheet. NOTE: If you file quarterly, enter the amount withheld for each quarter. If you file annually, enter the total amount withheld for the year. Total the amounts of Tax Withheld and enter the total in Section II, Line 1 of the worksheet.

2. From the W-2 forms, enter the total Idaho withholding from the box titled "State Income Tax" on the Forms W-2 and 1099-R in Section II, Line 2. If the total from Section II, Line 1 is not the same as the total from Section II, Line 2, review your records to identify the difference and make corrections. If you have given your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

**Payments.** Determine the actual amount of Idaho income tax paid.

1. From your payment records or the Record of Idaho Withholding Payments, enter the total amount of withholding paid to the Tax Commission

for each period in Section I, Amount Paid column. NOTE: If you file quarterly, enter the amount of payments for each quarter. If you file annually, enter the total amount of payments for the year. If you made multiple payments for a single period, enter the total amount. Enter the total of the Amount Paid column in Section III, Line 1 of the worksheet.

2. If you made other withholding payments, but did not include them in the Amount Paid column, enter the amount in Section III, Line 2 of the worksheet.

**Payment Timeliness.** For each period, enter the date of the last payment made to the Tax Commission in Section I, Date Paid column. Compare the date paid to the due date of the payment. If the date paid is later than the due date, you may owe penalty and interest.

**Penalty and Interest.** If any payment for a period was paid late or if the tax withheld is more than the amount paid, calculate penalty and interest.

1. Calculate penalty separately for each filing period. If you made your first payment for a period after the due date, the penalty is 5% of the tax due for each month (or part of a month) the payment is late. If you underpaid for a tax period, your subsequent payments for the same period are subject to .5% (1/2 of one percent) penalty. The minimum penalty is \$10; the maximum penalty is 25% of the tax due.

- For each period, enter any penalty amount included with the payment in Section I, Penalty Paid of the worksheet.
- For each period, enter any penalty amount not included with the payment in Section I, Penalty Due of the worksheet.

2. Interest accrues on the unpaid tax from the due date for each month until the date paid. Interest rates are as follows:

1/1/2004 - 12/31/2004, 6% per year; .00016393 daily

Interest calculation: a) Multiply the tax due amount by the 2004 daily interest rate of .00016393. Multiply the result by the number of days late. b) Multiply the tax due amount by the 2005 daily interest rate. Multiply the result by the number of days late. c) Add the resulting amounts from Step 1 and Step 2.

Example: \$100 due 7/20/2004 and paid 12/31/2004 is 164 days late in 2004 (including weekends and holidays). \$100 tax amount due times the daily interest rate of .00016393 equals .016393; .016393 times 164 days late equals \$2.69 interest due.

3. For each period, enter any interest amount included with the payment in Section I, Interest Paid column of the worksheet.

4. For each period, enter any interest amount not included with the payment in Section I, Interest Due column of the worksheet.

5. Calculate the total Penalty Paid and total Interest Paid. Enter the total paid penalty and interest in Section III, Line 3 of the worksheet.

6. Calculate the total Penalty Due and total Interest Due. (The totals will be used when completing the Form 956.)

### Refunds and Credits.

1. Enter the total of any income tax withholding refunds received within the current calendar year in Section III, Line 4 of the worksheet.

2. Enter the total of credits applied from a prior period within the current calendar year in Section III, Line 5 of the worksheet.

3. Total Payment. Total the amounts from Section III, Lines 1 through 5. Enter the total in Section III, Line 6.

**Underpaid / Overpaid.** Enter the difference between the amount of tax withheld (Section II, Line 2 of the worksheet) and the amount of payments (Section III, Line 6 of the worksheet) in Section IV, Line 1 of the worksheet.

## FORM 956

**Due Date: January 31, 2005**

**Line 1.** Enter the total Idaho taxable wages paid to your employees during the calendar year from Box 1 titled "Wages, tips, etc." on the Forms W-2.

**Lines 2 - 13.** Transfer each period's withholding amount, based on your filing cycle, to the Form 956 as outlined below.

**MONTHLY.** Lines 2 - 13. Enter the total amount of Idaho income tax withheld from the wages paid to your employees during each period.

**QUARTERLY.** Line 4. Enter the total amount of Idaho income tax withheld from the wages paid to your employees for January, February, and March.

Line 7. Enter the total amount of Idaho income tax withheld from the wages paid to your employees for April, May, and June.

Line 10. Enter the total amount of Idaho income tax withheld from the wages paid to your employees for July, August, and September.

Line 13. Enter the total amount of Idaho income tax withheld from the wages paid to your employees for October, November, and December. Leave lines 2, 3, 5, 6, 8, 9, 11, and 12 blank.

**ANNUAL.** Line 13. Enter the total amount of Idaho income tax withheld from the wages paid to your employees during the calendar year. Leave lines 2 through 12 blank.

**Line 14.** Enter the total of lines 2 through 13. Compare with the total Idaho withholding from Section II, Line 2 of the worksheet. If the amounts do not match, review your records to identify the difference and make corrections.

**Line 15.** Enter total payments from Section III, Line 6 of the worksheet.

**Line 16.** Enter total underpaid/overpaid amount from Section IV, Line 1 of the worksheet. Show any overpayment using brackets or parentheses. NOTE: Overpayments under \$1 will not be refunded. Payments of less than \$1 are not required.

**Line 17.** Enter the total penalty not paid with previous payments from Section I, Penalty Due column.

**Line 18.** Enter the total interest not paid with previous payments from Section I, Interest Due column.

**Line 19.** Enter the total of lines 16, 17, and 18. Show overpayments in brackets or parentheses. Pay any balance due of \$1 or more.

**You must sign your return to make it valid.** Unsigned returns may result in the delay or denial of credits or refunds.

**Filing your return is the only way to report you withheld no tax.**

**E-file Form 956 at [www.tax.idaho.gov/filing.htm](http://www.tax.idaho.gov/filing.htm)**

## FORM 957-W

**Due Date: February 28, 2005**

1. Enter the number of Forms W-2 attached to the Form 957-W.\*

2. Enter the number of Forms 1099-R with Idaho withholding attached to the Form 957-W.\*

\*NOTE: Arrange the Forms W-2 and/or Forms 1099-R by Social Security number or in alphabetical order. Attach an adding machine tape or other listing showing how you arrived at the total Idaho withholding amount.

3. Indicate whether you sent W-2s through magnetic media. Refer to "Magnetic Media Filing" below to determine whether you must file W-2 information by magnetic media.

4. The penalty for late filing of Forms W-2 is \$2 per month (or part of a month) for each W-2 (minimum \$10 - maximum \$2,000). Penalty is due if W-2s are not received by the due date printed on the return.

**You must sign your return to make it valid.**

### Required Information for state W-2s:

Employer's name and address  
Employer's EIN (federal Employer Identification Number)  
Employer's Idaho withholding account number from the Form 956 (do not include the "-W" at the end of the number)  
Employee's name and address  
Employee's Social Security number  
State abbreviation (ID)  
Federal and state taxable wages  
Idaho income tax withheld  
Tax year

All copies of Forms W-2 must be legible and unaltered. The form must be for the current year and show the correct state indicator. Your business name and EIN must match the preprinted Form 956.

**Magnetic Media Filing.** Idaho requires magnetic filing of Forms W-2 for employers who meet the Internal Revenue Service (IRS) requirements to file magnetically. If employers meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or magnetic filing. If you meet these requirements but do not file by magnetic media, a penalty may be charged.

You can get Idaho specifications for filing Forms W-2 on magnetic media by calling (208) 334-7787, visiting the Tax Pros page on the Tax Commission's Web site at [www.tax.idaho.gov](http://www.tax.idaho.gov), or contacting the Magnetic Media Coordinator at the address below.

Mail magnetic media to the address below along with a signed, completed Form 957-W and 96-T (Idaho Magnetic Media Transmittal).

Idaho State Tax Commission, Magnetic Media Coordinator  
PO Box 36  
Boise, ID 83722-0410

You can find Form 96-T in the Idaho Magnetic Media Specifications booklet, on the Tax Commission's Web site, or by calling (208) 334-7787. If we do not receive a completed Form 96-T, the magnetic media may be returned to you and a penalty charged.

### CONTACT US

In the Boise Area: 208-334-7660  
Toll Free: 1-800-972-7660  
Hearing impaired (TDD) 1-800-377-3529

800 Park Blvd., Plaza IV  
Boise, Idaho 83707-0076

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, Idaho 83814-2615

1118 F Street  
Lewiston, Idaho 83501-1014

### IDAHO STATE TAX COMMISSION OFFICES

1038 Blue Lakes Blvd. N., Suite C  
Twin Falls, Idaho 83303-5227

611 Wilson Avenue, Suite 5  
Pocatello, Idaho 83201-5029

150 Shoup Avenue, Suite 16  
Idaho Falls, Idaho 83402-3653

# IDAHO WITHHOLDING RECONCILIATION INSTRUCTIONS — SPLIT-MONTHLY

## GENERAL INFORMATION FOR FORMS 956 AND 957-W

Use Form 956, Idaho Withholding Reconciliation, to report the total taxable wages and reconcile the total amount of Idaho taxes you withheld during the calendar year to the amount you paid to the Idaho State Tax Commission for the same calendar year.

Use Form 957-W, Idaho Transmittal of Wage and Tax Statements, to submit the state copy of the federal Forms W-2 and any Forms 1099-R with Idaho income tax withholding to the Tax Commission.

Refer to "Magnetic Media Filing" below to determine if you are required to file W-2 information by magnetic media.

**Who Must File.** If you had an active Idaho withholding account for any part of the year or withheld Idaho income taxes during the year, you must file both Forms 956 and 957-W. You must file a return even if you withheld no income tax from employees' wages or if you cancelled your account during the year.

**When to File Forms 956 and 957-W.** Form 956 is due on or before January 31. Form 957-W and Forms W-2 and/or Forms 1099-R are due on or before the last day of February.

**Where to File.** Send the signed and completed Forms 956 and 957-W with W-2s and/or Forms 1099-R to:

Idaho State Tax Commission  
PO Box 76  
Boise, ID 83707-0076

**Rounding Amounts.** Round the amounts on your return to the whole dollar. Reduce amounts less than 50 cents to the whole dollar. Increase amounts of 50 cents or more to the next whole dollar.

### Records and forms needed to complete the reconciliation process:

Payroll records  
Completed Forms W-2, and any Forms 1099-R with Idaho withholding  
Record of Idaho Withholding Payments  
Idaho Withholding Reconciliation Worksheet  
Form 956, Idaho Withholding Reconciliation

## IDAHO WITHHOLDING RECONCILIATION WORKSHEET

Complete the Idaho Withholding Reconciliation Worksheet before completing Form 956. You should keep the worksheet for future reference. You are not required to send the Tax Commission a copy.

**Tax Withheld — Calendar Month.** Determine the actual amount of Idaho income tax withheld by calendar month.

1. From your payroll records or the Record of Idaho Withholding Payments, enter the amount withheld for each calendar month in Section I, Tax Withheld—Calendar Month column of the worksheet. Total the amounts of Tax Withheld—Calendar Month and enter the total in Section II, Line 1 of the worksheet.
2. From the W-2 forms, enter the total Idaho withholding from the box titled "State Income Tax" on the Forms W-2 and 1099-R in Section II, Line 2. If the total from Section II, Line 1 is not the same as the total from Section II, Line 2, review your records to identify the difference and make corrections. If you have given your employees incorrect W-2s, you must issue corrected W-2s (federal Form W-2C).

**Tax Withheld — Split-Monthly.** Determine the actual amount of Idaho income tax withheld by split-month.

1. From your payroll records or the Record of Idaho Withholding Payments, enter the amount withheld for each split-monthly reporting period in Section I, Tax Withheld—Split-monthly column of the worksheet. Calculate the total Tax Withheld—Split-monthly. (The totals will be used when completing Form 956.)

**Payments.** Determine the actual amount of Idaho income tax paid by split-month and make adjustments to calculate calendar year payments.

1. From your payment records or the Record of Idaho Withholding Payments, enter the total amount of withholding paid to the Tax Commission for each split-monthly reporting period in Section I, Amount Paid column. If you made multiple payments for a single period, enter the total amount. Enter the total of the Amount Paid column in Section III, Line 1 of the worksheet.

2. If you made other withholding payments, but did not include them in the Amount Paid column, enter the amount in Section III, Line 2 of the worksheet.

**Payment Timeliness.** For each period, enter the date of the last payment made to the Tax Commission in Section I, Date Paid column. Compare the date paid to the due date of the payment. If the date paid is later than the due date, you may owe penalty and interest.

**Penalty and Interest.** If any payment for a period was paid late or if the tax withheld—split-monthly is more than the amount paid, calculate penalty and interest.

1. Calculate penalty separately for each filing period. If you made your first payment for a period after the due date, the penalty is 5% of the tax due for each month (or part of a month) the payment is late. If you underpaid for a tax period, your subsequent payments for the same period are subject to .5% (1/2 of one percent) penalty. The minimum penalty is \$10; the maximum penalty is 25% of the tax due.
  - a) For each period, enter any penalty amount included with the payment in Section I, Penalty Paid of the worksheet.
  - b) For each period, enter any penalty amount not included with the payment in Section I, Penalty Due of the worksheet.

2. Interest accrues on the unpaid tax from the due date for each month until the date paid. Interest rates are as follows:

1/1/2004 - 12/31/2004, 6% per year; .00016393 daily

Interest calculation: a) Multiply the tax due amount by the 2004 daily interest rate of .00016393. Multiply the result by the number of days late. b) Multiply the tax due amount by the 2005 daily interest rate. Multiply the result by the number of days late. c) Add the resulting amounts from Step 1 and Step 2.

Example: \$100 due 7/20/2004 and paid 12/31/2004 is 164 days late in 2004 (including weekends and holidays). \$100 tax amount due times the daily interest rate of .00016393 equals .016393; .016393 times 164 days late equals \$2.69 interest due.

3. For each period, enter any interest amount included with the payment in Section I, Interest Paid column of the worksheet.
4. For each period, enter any interest amount not included with the payment in Section I, Interest Due column of the worksheet.
5. Calculate the total Penalty Paid and total Interest Paid. Enter the total paid penalty and interest in Section III, Line 3 of the worksheet.
6. Calculate the total Penalty Due and total Interest Due. (The totals will be used when completing the Form 956.)

**Refunds, Credits, and Adjustments.** As a split-monthly filer, your reporting periods cross calendar years. You must make adjustments to calculate the calendar year tax amounts.

1. Enter the total of any income tax withholding refunds received within the current calendar year in Section III, Line 4 of the worksheet.
2. Enter the total of credits applied from a prior period within the current calendar year in Section III, Line 5 of the worksheet.
3. Enter the amount of tax withheld for 1/1 - 1/15 from Line 4a of your 4th quarter 2003 958-A in Section III, Line 6 of the worksheet. The amount will be added to the total payments made for the split-monthly reporting period.
4. Enter the amount of tax withheld for 1/1 - 1/15 from your payment for the period 12/16 - 1/15/2005 in Section III, Line 7 of the worksheet. The amount will be subtracted from the total payments made for the split-

monthly reporting period.

5. Total Calendar Year Payment. Total the amounts from Section III, Lines 1 through 7. Enter the total in Section III, Line 8.

**Underpaid / Overpaid.** Enter the difference between the amount of tax withheld (Section II, Line 2 of the worksheet) and the amount of payments (Section III, Line 8 of the worksheet) in Section IV, Line 1 of the worksheet.

## FORM 956

**Due Date: January 31, 2005**

**Line 1.** Enter the total Idaho taxable wages paid to your employees during the calendar year from Box 1 titled "Wages, tips, etc." on the Forms W-2.

**Lines 2 - 12.** Enter the total amount of Idaho income tax withheld from the wages paid to your employees during each split-monthly period.

**Line 13.** Enter the total amount of Idaho income tax withheld from the wages paid to your employees during the period 12/16 - 12/31.

**Line 13a.** Enter the total amount of Idaho income tax withheld from the wages paid to your employees during the period 1/1 - 1/15. The amount reported on Line 13a is not included in the total amount withheld for the calendar year. The amount reported on Line 13a should be the same as the tax withheld from Section III, Line 7 of the worksheet. NOTE: The total of lines 13 and 13a should be the total amount withheld and paid for the split-monthly period of 12/16 - 1/15.

**Line 14.** Enter the total of lines 2 through 13a. Compare with the total Idaho withholding from Section I, Tax Withheld—Split Monthly column of the worksheet. If the amounts do not match, review your records to identify the difference and make corrections.

**Line 14a.** Enter the amount withheld for the calendar year. Compare the total tax withheld—calendar month from Section I of the worksheet or from your record of Idaho withholding payments, to the total Idaho withholding from Section II, Line 2 of the worksheet. If the amounts do not match, review your records to identify the difference and make corrections.

**Line 15.** Enter total payments from Section III, Line 8 of the worksheet.

**Line 16.** Enter total underpaid/overpaid amount from Section IV, Line 1 of the worksheet. Show any overpayment using brackets or parentheses. NOTE: Overpayments under \$1 will not be refunded. Payments of less than \$1 are not required.

**Line 17.** Enter the total penalty not paid with previous payments from Section I, Penalty Due column.

**Line 18.** Enter the total interest not paid with previous payments from Section I, Interest Due column.

**Line 19.** Enter the total of lines 16, 17, and 18. Show overpayments in brackets or parentheses. Pay any balance due of \$1 or more.

**You must sign your return to make it valid.** Unsigned returns may result in the delay or denial of credits or refunds. **Filing your return is the only way to report you withheld no tax.**

**E-file Form 956 at [www.tax.idaho.gov/filing.htm](http://www.tax.idaho.gov/filing.htm)**

## FORM 957-W

**Due Date: February 28, 2005**

1. Enter the number of Forms W-2 attached to the Form 957-W.\*

2. Enter the number of Forms 1099-R with Idaho withholding attached to the Form 957-W.\*

\*NOTE: Arrange the Forms W-2 and/or Forms 1099-R by Social Security number or in alphabetical order. Attach an adding machine tape or other listing showing how you arrived at the total Idaho withholding amount.

3. Indicate whether you sent W-2s through magnetic media. Refer to "Magnetic Media Filing" below to determine whether you must file W-2 information by magnetic media.

4. The penalty for late filing of Forms W-2 is \$2 per month (or part of a month) for each W-2 (minimum \$10 - maximum \$2,000). Penalty is due if W-2s are not received by the due date printed on the return.

**You must sign your return to make it valid.**

### Required Information for state W-2s:

Employer's name and address  
Employer's EIN (federal Employer Identification Number)  
Employer's Idaho withholding account number from the Form 956 (do not include the "-W" at the end of the number)  
Employee's name and address  
Employee's Social Security number  
State abbreviation (ID)  
Federal and state taxable wages  
Idaho income tax withheld  
Tax year

All copies of Forms W-2 must be legible and unaltered. The form must be for the current year and show the correct state indicator. Your business name and EIN must match the preprinted Form 956.

**Magnetic Media Filing.** Idaho requires magnetic filing of Forms W-2 for employers who meet the Internal Revenue Service (IRS) requirements to file magnetically. If employers meet the IRS requirements but have fewer than 50 employees working in Idaho, the state will accept either paper or magnetic filing. If you meet these requirements but do not file by magnetic media, a penalty may be charged.

You can get Idaho specifications for filing Forms W-2 on magnetic media by calling (208) 334-7787, visiting the Tax Pros page on the Tax Commission's Web site at [www.tax.idaho.gov](http://www.tax.idaho.gov), or contacting the Magnetic Media Coordinator at the address below.

Mail magnetic media to the address below along with a signed, completed Form 957-W and 96-T (Idaho Magnetic Media Transmittal).

Idaho State Tax Commission  
Magnetic Media Coordinator  
PO Box 36  
Boise, ID 83722-0410

You can find Form 96-T in the Idaho Magnetic Media Specifications booklet, on the Tax Commission's Web site, or by calling (208) 334-7787. If we do not receive a completed Form 96-T, the magnetic media may be returned to you and a penalty charged.

### CONTACT US

In the Boise Area: 208-334-7660  
Toll Free: 1-800-972-7660  
Hearing impaired (TDD) 1-800-377-3529

800 Park Blvd., Plaza IV  
Boise, Idaho 83707-0076

1910 Northwest Blvd., Suite 100  
Coeur d'Alene, Idaho 83814-2615

1118 F Street  
Lewiston, Idaho 83501-1014

### IDAHO STATE TAX COMMISSION OFFICES

1038 Blue Lakes Blvd. N., Suite C  
Twin Falls, Idaho 83303-5227

611 Wilson Avenue, Suite 5  
Pocatello, Idaho 83201-5029

150 Shoup Avenue, Suite 16  
Idaho Falls, Idaho 83402-3653

IDAHO STATE TAX COMMISSION  
REVENUE OPERATIONS

**OPTICAL CHARACTER RECOGNITION (OCR) SPECIFICATIONS**

Paper Specifications

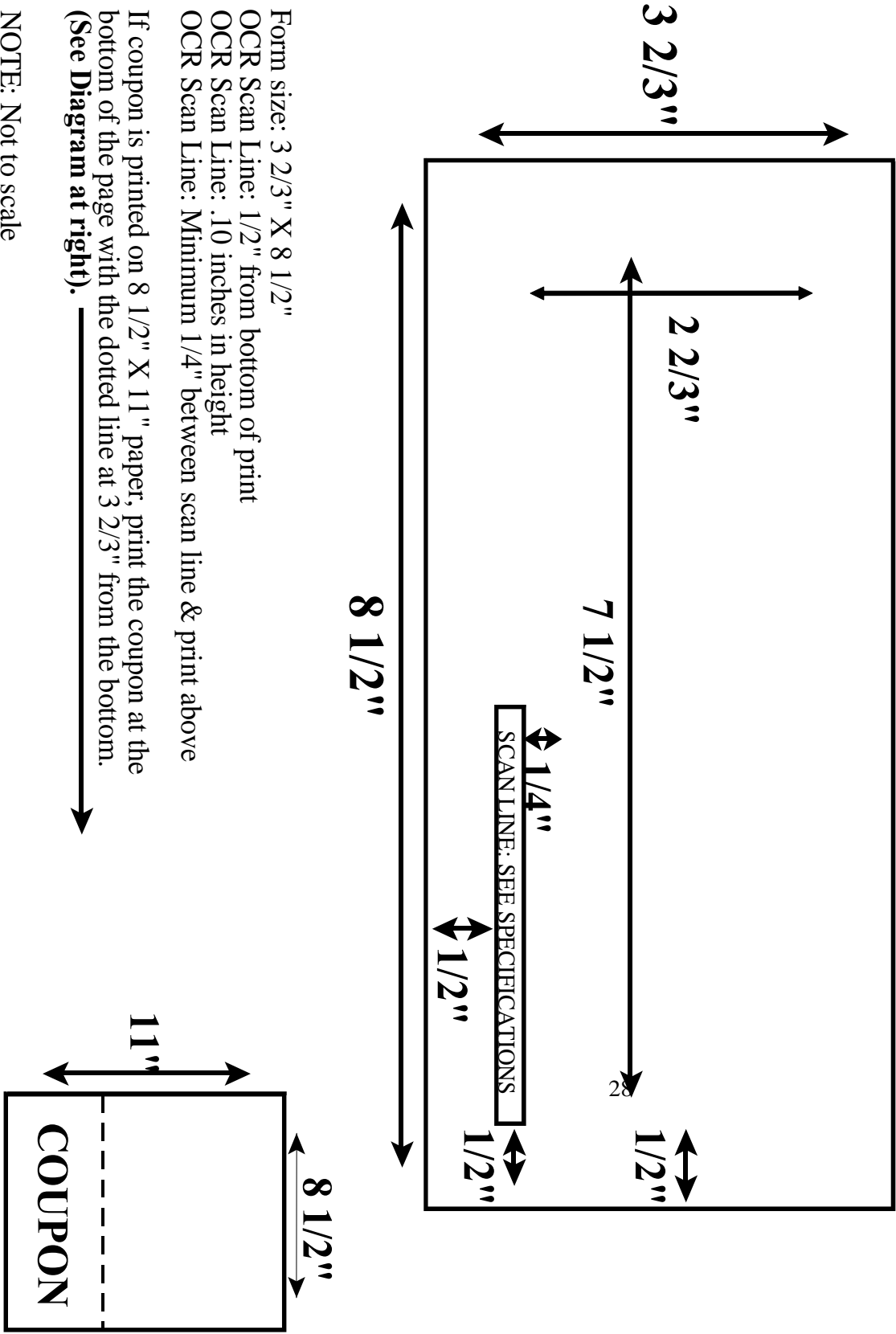
1. Width - 8 ½"
2. Height - 3 ⅔" (Coupons)
  - - 11" (Standard Size Forms)
3. Perforation Type - Standard Perf
4. Weight- 24#
5. Color - White (black ink)
6. Paper must contain properties that will allow data to be read by optical character recognition equipment. Such properties are gloss, porosity, reflectance and smoothness.
7. The dirt (dirt, specks, wood pulp or foreign marks) shall not exceed 150 marks per 1000 square inches
8. Opacity - Paper with opacity of greater than 85% is preferable

**OCR Scan Line Data Fields**

**THE OCR SCAN LINE MUST BE OCR-A 10 PITCH - 10 CHARACTERS PER INCH -FIXED PRINT.**

- |    |  |              |
|----|--|--------------|
| 1. | Employer Identification Number (EIN)                     | 9 digits     |
| 2. | Idaho Permit/Account Number (assigned by Tax Commission) | 9 digits     |
| 3. | Name Control (see page <b>25</b> for name control rules) | 4 characters |
| 4. | Tax Code   | 2 digits     |
| 5. | Tax Period (month & year)                                | 4 characters |
| 6. | Filing Cycle Code  | 1 character  |
| 7. | Transaction Code   | 2 character  |
| 8. | Check Digit  | 1 character  |

# Coupon-Size Form With Scan Line





The calculation for the check digit is *Modulus 10 Luhns Sum of Digits*. It can be found in the scan line of all of the OCR scanable income tax returns. The check digit is found in position 39 of the scan line. The calculation to validate the check digit is performed on positions 1 through 38 of the scan line. The spaces separating two fields are **not** included in the calculations.

Numbers 0-9 are equal to their face value.

Numbers 10 and above are equal to the sum of their two digits.

**Example:** 10 = 1+0 = 1  
14 = 1+4 = 5  
18 = 1+8 = 9

The letters of the alphabet are valued as follows:

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9	2	3	4	5	6	7	8	9

AMPERSAND (&)= 0, DASH (-)= 0, AND BLANK SPACES = 0

SCANLINE POSITIONS = 123456789012345678901234567890123456789

EXAMPLE SCANLINE = 987654321 000456321 JOHN 09 0904 M 95 0

WEIGHTING FACTOR = 121212121 212121212 1212 12 1212 1 21 C

Continued on next page.

Check Digit validation calculations are done as follows:

9    x 1= 9  
8    x 2= 1 + 6 + 7  
7    x 1= 7  
6    x 2= 1 + 2 + 3  
5    x 1= 5  
4    x 2= 8  
3    x 1= 3  
2    x 2= 4  
1    x 1= 1  
0    x 2= 0  
0    x 1= 0  
0    x 2= 0  
4    x 1= 4  
5    x 2= 1 + 0 = 1  
6    x 1= 6  
3    x 2= 6  
2    x 1= 2  
1    x 2= 2  
1(J) x 1= 1  
6(O) x 2= 1 + 2 + 3  
8(H) x 1= 8  
5(N) x 2= 1 + 0 = 1  
0    x 1= 0  
9    x 2= 1 + 8 = 9  
0    x 1= 0  
9    x 2= 1 + 8 = 9  
0    x 1= 0  
4    x 2= 8  
4(M) x 1= 4  
9    x 2= 1 + 8 = 9  
5    x 1= 5

TOTAL      125

1. Sum of the digits. Sum equals 125.
2. Divide the sum by 10.  $125/10 = 12$  with a remainder of 5.
3. Subtract the remainder from 10.  $10 - 5 = 5$ .
4. The check digit equals 5.

**NOTE:**      The "C" used in the example of weighting factor on the previous page designates the location of the check digit. It has no other purpose.

**NOTE:**      If the remainder is equal to zero, the check digit is 0.

## NAME CONTROL GUIDELINES

Name control must be the first four letters and/or characters of the legal business name. Do **not** include spaces.

Do **not** include any punctuation with the exception of the ampersand (&), and the hyphen (-). If the legal business name includes the first word “The”, go to the next word to begin the four-letter name control

(example shown below). If the name control is less than four letters, use the following examples to help you.

A B Industries, the four-letter name control would be ABIN.

987654321 000456321 ABIN 08 0904 M 50 9

ABC The name control would be ABC (Space at the end after the “C”)

987654321 000456321 ABC 08 0904 M 50 5

AB C The name control would also be ABC Remove spaces in the middle and compact the letters. Space is at the end.

987654321 000456321 ABC 08 0904 M 50 5

A+B, Inc: Remove the “+” and the comma. That would make the name control ABIN

987654321 000456321 ABIN 08 0904 M 50 9

A/B/C The name control would be ABC Remove the “/”’s and compact the letters. Space after “C”.

987654321 000456321 ABC 08 0904 M 50 5

A/B/C Company The name control would be ABCC

987654321 000456321 ABCC 08 0904 M 50 9

John Doe (Person): The name control would be DOE (space after “E”)

518010001 000456321 DOE 08 0904 M 50 1

John Doe (Business): The name control would be JOHN

987654321 000456321 JOHN 08 0904 M 50 0

Don Ho (Person): The name control would be HO (Two spaces after “O”)

987654321 000456321 HO 08 0904 M 50 6

The ABC Company: The name control would be ABCC Disregard “The” as part of the name control.

987654321 000456321 ABCC 08 0904 M 50 9

Spaces are placed only at the end of a name control. If the legal business name contains characters other than

& (ampersand) or – (dash), remove them from the name control and collapse the letters.